This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Currently Amended) A ~~transparent~~ cellulose ester film comprising flat particles having aspect ratio of 2 to 7, wherein the aspect ratio is an average particle diameter/a thickness diameter of the particles and at least one side of the cellulose ester film has a dynamic friction coefficient of 0.3 to 1.5.

2. (Original) The cellulose ester film of claim 1 wherein average particle diameter of the particles having aspect ratio of 2 to 7 is 0.2 to 10 μm.

3. (Original) The cellulose ester film of claim 2 wherein the particles having aspect ratio of 2 to 7 are secondary particles of primary particles having an average particle diameter of not more than 0.2 μm.

4. (Original) The cellulose ester film of claim 2 wherein the particles having aspect ratio of 2 to 7 are primary particles having an average particle diameter of 0.2 to 10 μm.

5. (Previously Presented) The cellulose ester film of claim 1 wherein the cellulose ester film comprises particles having average particle diameter of 0.2 to 10 μm, average particle diameter of the particles having aspect ratio of 2 to 7 is 0.2 to 10 μm, the particles having aspect ratio of 2 to 7 is contained not less than 5 wt % of all particles having average diameter of 0.2 to 10 μm.

6. (Previously Presented) The cellulose ester film of claim 1 wherein a haze of the cellulose ester film is not more than 0.6 percent in terms of thickness of 80 μm.

Claim 7 (Canceled).

8. (Original) The cellulose ester film of claim 1 wherein tear strength of the cellulose ester film in terms of thickness of 80 μm is 18 g or more.

9. (Original) The cellulose ester film of claim 1 wherein the cellulose ester film contains 50 weight % or more of lower fatty acid ester of cellulose.

10. (Original) The cellulose ester film of claim 1 wherein the cellulose ester film is a film for the use of liquid crystal display.

11. (Original) The cellulose ester film of claim 10 wherein the cellulose ester film is a protective film for polarizing plate or a optical compensating film.

12. (Original) The cellulose ester film of claim 11 wherein in-plane retardation R0 of the protective film for polarizing plate or the optical compensating film is not more than 20 nm.

13. (Currently Amended) A polarizing plate comprising a first protective film for polarizing plate, a polarizing element, and a second protective film for polarizing plate, wherein the first protective film and/or the second protective film comprises a ~~transparent~~ cellulose ester film, wherein the cellulose ester film comprises particles having aspect ratio of 2 to 7 and at least one side of the cellulose ester film has a dynamic friction coefficient of 0.3 to 1.5.

14. (Currently Amended) A liquid crystal display comprising a first polarizing plate, a liquid crystal cell, and a second polarizing plate provided at inner portion with respect to the first polarizing plate and the liquid crystal cell, wherein

the first polarizing plate has a first polarizing element, a first protective film provided on a surface of the first polarizing element which surface is not faced to the liquid crystal cell, and a second protective film provided on a surface of the first polarizing element which surface is not faced to the liquid crystal cell,

the second polarizing plate has a second polarizing element, a third protective film provided on a surface of the second polarizing element which surface is faced to the liquid crystal cell, and a fourth protective film provided on a surface of the second polarizing element which surface is faced to the liquid crystal cell,

wherein at least one of the first, second, third and fourth protective film comprises a ~~transparent~~ cellulose ester film, wherein the cellulose ester film comprises particles having an aspect ratio of 2 to 7 and at least one side of the cellulose ester film has a dynamic friction coefficient of 0.3 to 1.5.

15. (Withdrawn-Currently Amended) A method of preparation of a ~~transparent~~ cellulose ester film comprising the steps of, casting cellulose ester comprising particles on a support, heating the cellulose ester on the support, peeling the cellulose ester film from the support, and holding and drying the peeled cellulose ester film, wherein the cellulose ester film after holding and drying comprises particles having an aspect ratio of 2 to 7.

16. (Withdrawn) The method of preparation of cellulose ester film of claim 15, wherein remaining solvent amount is 10 wt % or more when the cellulose ester film is peeled from the support.

17. (Previously Presented) The cellulose ester film of claim 1 wherein the particles are selected from the group consisting of silicon dioxide, titanium dioxide, aluminum oxide, and zirconium oxide.

18. (Previously Presented) The cellulose ester film of claim 17 wherein the particles are silicon dioxide.

19. (New) A cellulose ester film comprising particles having an aspect ratio of 2 to 7, wherein the aspect ratio is an average particle diameter/a thickness diameter of the particles, and

the cellulose ester film has minimized decrease of transmittance.

20. (New) A cellulose ester film comprising particles having an aspect ratio of 2 to 7, wherein the aspect ratio is an average particle diameter/a thickness diameter of the particles, and

the cellulose ester film has absorbance as little as possible at visible light of wavelength of more than 400 nm.